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19 August 1982

MEMORANDUM FOR: Director of Finance

THROUGH: Chief, Compensation Division, OF
 Chief, Accounts Division, OF

FROM:

25X1

Chief, Budget and Finance Branch, E&PS/FBIS

SUBJECT:

Write-Off of Old Items in General Ledger
 Account 1416

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1. In February 1980, the Report of Audit of Foreign Broadcast Information Service for the period 1 November 1977 through 31 August 1979 was received with numerous recommendations which required corrective action by the FBIS Budget and Finance Branch.

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2. During the past two and one half years, FBIS/B&F personnel have actively pursued the task of reconciling all delinquent general ledger accounts pertinent to FBIS, improving financial records and controls, correcting inconsistent application of Agency policies and regulations, and abiding with the recommendations outlined in the Audit Report. Reconciling the delinquent general ledger accounts has been a monumental task which required long hours of research. Compensation Division, Accounts Division, and FBIS/B&F personnel have worked together in the reconciliation of these accounts. At present all FBIS general ledger accounts are in balance and in a current status with the exception of the following account:

(\$1,738.48) Account 1416 - Compensation and Allowance
 Payments due from Agency
 Personnel

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3. Numerous problems have been encountered in our efforts to reconcile this account. Adjustment vouchers had been prepared with no back-up or explanation (i.e. LI ROLL 1 OFF 77); there are several unidentifiable pre-GAS balances brought forward; roll-up entries have been made over the years (CY 76, 77, 78, 79, and 80) to reduce the volume in the general ledger account. These roll-ups compounded the problem and are most difficult to trace; in December 1980, in an attempt to make a clean break and stop the accumulation of errors in each individual account, all balances by individual and employee number were grouped

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together with a fictitious employee number (9999999) pending reconciliation. Although employee numbers were used in the description column, many local employees have the same last name and due to key errors in employee numbers, pay periods, and similarity in many names and numbers, reconciliation is at an impasse.

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4. Attached is a copy of General Ledger Account 1416 as of 31 July 1982 reflecting four unreconcilable items which total to the credit balance of \$1,738.48.

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5. The above stated problem is strictly one of bookkeeping errors and does not involve payment to or from any employee. Since December 1980, FBIS general ledger accounts are monitored and reconciled monthly. All accounts are presently in balance except general ledger 1416 which is beyond our ability to reconcile. FBIS/B&F and Compensation Division personnel are prepared to discuss this problem with your representative, if required.

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6. In view of the extensive research and man-hours already expended in reconciling FBIS accounts, it is requested that FBIS/B&F be granted permission to write off the above delinquent balance in order to clear this last general ledger account and continue into the future with a clean slate.

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/SIGNED/

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Attachment:
As stated

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CONCUR:

Chief, Compensation Division, OFDateChief, Accounts Division, OFDate

APPROVED:

Director of FinanceDateDDS&T/FBIS/E&PS/B&F (18Aug82)

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